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If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

# Return by a U.S. Transferor of Property to a Foreign Corporation

OMB No. 1545-0026

Attachment  
Sequence No. **128**

▶ Attach to your income tax return.

## Part I U.S. Transferor Information (see instructions)

|                    |                                       |
|--------------------|---------------------------------------|
| Name of transferor | Identifying number (see instructions) |
|--------------------|---------------------------------------|

- 1 If the transferor was a corporation, complete questions 1a, 1b, and 1c.
- a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations? ☐ Yes ☐ No
- b Did the transferor remain in existence after the transfer? ☐ Yes ☐ No
- If not, list the controlling shareholder(s) and their identifying number(s):

| Controlling shareholder | Identifying number |
|-------------------------|--------------------|
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |
|                         |                    |

- c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? ☐ Yes ☐ No
- If not, list the name and employer identification number (EIN) of the parent corporation:

| Name of parent corporation | EIN of parent corporation |
|----------------------------|---------------------------|
|                            |                           |

- 2 If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), list the name and EIN of the transferor's partnership:

| Name of partnership | EIN of partnership |
|---------------------|--------------------|
|                     |                    |

## Part II Transferee Foreign Corporation Information (see instructions)

|  |                              |
|--|------------------------------|
| 3 Name of transferee (foreign corporation)   | 4 Identifying number, if any |
| 5 Address (including country)  |                              |
| 6 Country of incorporation or organization   |                              |
| 7 Foreign law characterization (see instructions)  |                              |
| 8 Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input type="checkbox"/> No |                              |

**Part III** Information Regarding Transfer of Property (see instructions)**9** Date of transfer**10** Type of nonrecognition transaction (see instructions)**11** Description of property transferred:**12** Did this transfer result from a change in the classification of the transferee to that of a foreign corporation? ☐ **Yes** ☐ **No****13** Was the transferor required to recognize income under Temporary Regulations sections 1.367(a)-4T through 1.367(a)-6T (e.g., for tainted property, depreciation recapture, branch loss recapture, etc.)? ☐ **Yes** ☐ **No****14a** Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction? ☐ **Yes** ☐ **No****b** If yes, describe the nature of the rights to the intangible property that was transferred in the transfer: